HIGH COURT OF CHHATTISGARH: BILASPUR

DIVISION BENCH.

CORAM: HON'BLE SHRI H.L. DATTU CJ &
HON'BLE SHRI V.K. SHRIVASTAVA, J.

WRIT PETITION NO.131/2002

PETITIONERS

1) Officers' Association, Bhilai Steel Plant, Bhilai, Dist. Durg, represented by president Lakhan Lal.

2) Lakhan Lal, Adarsh Nagar, Durg, Bhilai.

Versus

RESPONDENTS

1) Central Board of Direct Taxes, North Block, New Delhi through Chairman.

2) Steel Authority of India Ltd., A Government of India Enterprises, Bhilai Steel Plant, Bhilai, Dist. Durg, through Executive Director (Finance and Accounts).

3) Commissioner of Income Tax, Raipur.

4) Income Tax Officer (TDS), Bhilai.

5) Union of India through the Secretary, Revenue Department, North Block No.2.

PRESENT:

Shri Akhilesh Dalapati, counsel for the petitioners.
Shri Bhishma Kinger, Standing Counsel for Union of India/respondent No.5.

ORAL ORDER
(Passed on 26TH March 2007)

The following oral order of the Court was passed by **H.L. Dattu, CJ.**

The petitioners are before this Court, inter alia, seeking the following relief :

> "(i) To hold that there is no concession in the matter of rent so long as employees of whatever rank of salary are

occupying the same type of accommodation paying the same rent as others."

2) Alternatively learned counsel for the petitioners calls in question the validity or otherwise of Section 295 read with Section 17 (2) and Section 192 (2C) of the Income Tax Act and also letter dated 4-1-2002 issued by the Steel Authority of India Ltd., Bhilai.

3) The issues raised in this writ petition are no more debatable in view of the law declared by the Apex Court in the case of **Arun Kumar and others Vs. Union of India and others,** reported in **JT 2006 (12) SC 121.**

4) In view of the law declared by the Apex Court, the relief sought for by the petitioners in this petition cannot be granted by us. Accordingly, the petition requires to be rejected and is accordingly rejected. Ordered accordingly.

Sd/-
Chief Justice

Sd/-
V.K.Shrivastava
Judge